Docket No.: 393032020730 Client reference:H6426US

Confirmation No. 2555

Art Unit: 2837

Examiner: Jeffrey Donels

PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Reissue Patent Application of:

U.S. Patent No. 5,981,860

Applicant: Yoshimasa ISOZAKI et al.

Application No.: 09/976,769

Filed: October 12, 2001

For: SOUND SOURCE SYSTEM BASED ON

COMPUTER SOFTWARE AND METHOD OF GENERATING ACOUSTIC WAVEFORM

DATA

RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated June 18, 2008, for which a response was due on September 18, 2008, and for which a three-month extension of time is also requested to extend the time for response from September 18, 2008 to December 18, 2008, please consider the following remarks.